



3014 (02-02-05)

ANNUAL REPORT

OF

Name: EDGERTON MUNICIPAL WATER UTILITY

Principal Office: 12 ALBION STREET
EDGERTON, WI 53534

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: EDGERTON MUNICIPAL WATER UTILITY

Utility Address: 12 ALBION STREET
EDGERTON, WI 53534

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site: cityofedgerton.com

Utility employee in charge of correspondence concerning this report:

Name: CINDI SCHWAB

Title: FINANCE DIRECTOR

Office Address:

12 ALBION STREET
EDGERTON, WI 53534

Telephone: (608) 884 - 3341

Fax Number: (608) 884 - 8892

E-mail Address: cjschwab@charter.net

President, chairman, or head of utility commission/board or committee:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JIM KAPELLAN

Title: UTILITY COMMISSION CHAIRPERSON

Office Address:

12 ALBION STREET
EDGERTON, WI 53534

Telephone: (608) 884 - 3341

Fax Number: (608) 884 - 8892

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: AIMEE MILLAN**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 240 - 2404**Fax Number:** (608) 249 - 8532**E-mail Address:** amillan@virchowkrause.com**Date of most recent audit report:** 3/24/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR RANDY OREN**Title:** UTILITY SUPERVISOR**Office Address:**
12 ALBION STREET
EDGERTON, WI 53534**Telephone:** (608) 884 - 3341**Fax Number:** (608) 884 - 8892**E-mail Address:** roren@charter.net

Name of utility commission/committee: EDGERTON UTILITY COMMISSION

Names of members of utility commission/committee:KERRY BRODERICK
PAUL DAVIS
JAMES KAPellen
CINDY RICHARDSON
LAWANNA SCHIELDT
DAVE THOMAS
RON WEBB

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	757,971	741,707	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	324,786	309,897	2
Depreciation Expense (403)	108,521	101,412	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	137,032	134,189	5
Total Operating Expenses	570,339	545,498	
Net Operating Income	187,632	196,209	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	187,632	196,209	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,448	3,926	10
Miscellaneous Nonoperating Income (421)	508,443	25,400	11
Total Other Income	512,891	29,326	
Total Income	700,523	225,535	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,221)	0	12
Other Income Deductions (426)	58,872	54,637	13
Total Miscellaneous Income Deductions	42,651	54,637	
Income Before Interest Charges	657,872	170,898	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	67,974	85,592	14
Amortization of Debt Discount and Expense (428)	17,969	1,633	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,503	2,000	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	9,246	0	19
Total Interest Charges	81,200	89,225	
Net Income	576,672	81,673	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,011,608	630,385	20
Balance Transferred from Income (433)	576,672	81,673	21
Miscellaneous Credits to Surplus (434)	0	3,299,550	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,588,280	4,011,608	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	757,971		757,971	1
Total (Acct. 400):	757,971	0	757,971	
Operation and Maintenance Expense (401-402):				
Derived	324,786		324,786	2
Total (Acct. 401-402):	324,786	0	324,786	
Depreciation Expense (403):				
Derived	108,521		108,521	3
Total (Acct. 403):	108,521	0	108,521	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	137,032		137,032	5
Total (Acct. 408):	137,032	0	137,032	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	187,632	0	187,632	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	4,448	0	4,448 11
Total (Acct. 419):	4,448	0	4,448
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		508,443	508,443 12
NONE	0	0	0 13
Total (Acct. 421):	0	508,443	508,443
TOTAL OTHER INCOME:	4,448	508,443	512,891

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(16,221)		(16,221) 14
NONE	0	0	0 15
Total (Acct. 425):	(16,221)	0	(16,221)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		58,872	58,872 16
NONE	0	0	0 17
Total (Acct. 426):	0	58,872	58,872
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,221)	58,872	42,651

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	67,974		67,974 18
Total (Acct. 427):	67,974	0	67,974
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	17,969		17,969 19
Total (Acct. 428):	17,969	0	17,969
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	4,503		4,503 21
Total (Acct. 430):	4,503	0	4,503

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
CAPITAL INTEREST	9,246		9,246 23
Total (Acct. 432):	9,246	0	9,246
TOTAL INTEREST CHARGES:	81,200	0	81,200
NET INCOME:	127,101	449,571	576,672
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	741,295	3,270,313	4,011,608 24
Total (Acct. 216):	741,295	3,270,313	4,011,608
Balance Transferred from Income (433):			
Derived	127,101	449,571	576,672 25
Total (Acct. 433):	127,101	449,571	576,672
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	868,396	3,719,884	4,588,280

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	757,971	0	0	0	757,971	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	757,971	0	0	0	757,971	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	148,957		148,957	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	148,957	0	148,957	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,526,524	8,599,608	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,490,912	1,661,763	2
Net Utility Plant	8,035,612	6,937,845	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	500	500	6
Special Funds (125)	661,790	246,678	7
Total Other Property and Investments	662,290	247,178	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	181,499	196,879	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	190,840	180,540	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,124	9,880	14
Materials and Supplies (150)	21,122	21,135	15
Prepayments (165)	6,027	5,646	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	408,612	414,080	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,743	21,235	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	74,334	0	20
Total Deferred Debits	142,077	21,235	
Total Assets and Other Debits	9,248,591	7,620,338	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,537,011	1,537,011	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,588,280	4,011,608	23
Total Proprietary Capital	6,125,291	5,548,619	
LONG-TERM DEBT			
Bonds (221)	2,115,000	1,355,000	24
Advances from Municipality (223)	428,211	462,099	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,543,211	1,817,099	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	23,962	48,129	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	125,580	123,067	31
Interest Accrued (237)	14,203	30,359	32
Other Current and Accrued Liabilities (238)	16,355	14,117	33
Total Current and Accrued Liabilities	180,100	215,672	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	51,469	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	308,194	0	36
Total Deferred Credits	359,663	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	40,326	38,948	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	40,326	38,948	
Total Liabilities and Other Credits	9,248,591	7,620,338	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,599,608	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,292,470	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,157,058	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	76,996				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,526,524	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,052,988	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	437,924	0	0	0	13
Total Accumulated Provision	1,490,912	0	0	0	
Net Utility Plant	8,035,612	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,282,711				1,282,711	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	108,521				108,521	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,080				5,080	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	113,601	0	0	0	113,601	16
Debits during year						17
Book cost of plant retired	18,909				18,909	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	324,415				324,415	21
					0	22
					0	23
					0	24
Total debits	343,324	0	0	0	343,324	25
Balance end of year (110.1)	1,052,988	0	0	0	1,052,988	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	379,052				379,052	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,872				58,872	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	58,872	0	0	0	58,872	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	437,924	0	0	0	437,924	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	21,122	21,135	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	21,122	21,135	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 BONDS	17,969	428	3,266	1
2004 BONDS	0	428	64,477	2
Total			67,743	
Unamortized premium on debt (251)				
2004 BONDS	0	428	51,469	3
Total			51,469	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,537,011	1
Changes during year (explain):		2
Balance end of year	<u>1,537,011</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	09/01/1996	03/01/2016	6.00%	155,000	1
2004 REVENUE BONDS	11/15/2004	03/01/2024	4.00%	1,960,000	2
Total Bonds (Account 221):				2,115,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	01/01/2001	12/31/2010	0.00%	174,885	1
ADVANCE FROM WASTE WATER	01/01/2001	12/31/2010	0.00%	83,326	2
2003 GOVERNMENT OBLIGATION	08/01/2003	10/01/2011	4.11%	170,000	3
Total for Account 223				428,211	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	123,067	1
Accruals:		
Charged water department expense	137,032	2
Charged electric department expense		3
Charged sewer department expense	1,680	4
Other (explain):		
NONE		5
Total Accruals and other credits	138,712	
Taxes paid during year:		
County, state and local taxes	123,067	6
Social Security taxes	12,288	7
PSC Remainder Assessment	844	8
Other (explain):		
NONE		9
Total payments and other debits	136,199	
Balance end of year	125,580	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 BONDS	28,359	57,866	83,233	2,992	1
2004 BONDS		10,108		10,108	2
Subtotal	28,359	67,974	83,233	13,100	
Advances from Municipality (223)					
2003 GENERAL OBLIGATION DEBT	2,000	4,503	5,400	1,103	3
Subtotal	2,000	4,503	5,400	1,103	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	30,359	72,477	88,633	14,203	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	500	2
Total (Acct. 124):	500	
Special Funds (125):		
SPECIAL REDEMPTION FUND	89,222	3
DEBT RESERVE FUND	179,091	4
CONSTRUCTION FUNDS	393,477	5
Total (Acct. 125):	661,790	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	189,311	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	1,529	10
Total (Acct. 142):	190,840	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
JOINT METERING COSTS RECEIVABLE FROM SEWER	9,124	14
Total (Acct. 145):	9,124	
Prepayments (165):		
PREPAID INSURANCE	6,027	15
Total (Acct. 165):	6,027	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
UNAMORTIZED LOSS ON REFUNDING	74,334	17
Total (Acct. 183):	74,334	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	308,194	19
NONE		20
Total (Acct. 253):	308,194	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,089,276	0	0	0	5,089,276	1
Materials and Supplies	21,128	0	0	0	21,128	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,167,849	0	0	0	1,167,849	4
Customer Advances for Construction					0	5
Regulatory Liability	154,097	0	0	0	154,097	6
NONE					0	7
Average Net Rate Base	3,788,458	0	0	0	3,788,458	
Net Operating Income	187,632	0	0	0	187,632	8
Net Operating Income as a percent of						
Average Net Rate Base	4.95%	N/A	N/A	N/A	4.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	324,415	0	0	0	324,415	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	16,221				16,221	4
Other (specify): NONE					0	5
Balance End of Year	308,194	0	0	0	308,194	

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-15)

General footnotes

On October 4, 2004, the Utility Commission approved the refunding of the callable portion of the 1996 Revenue Bonds for \$1,130,000 and borrowing additional funds for projects for \$830,000. The Bonds were dated November 15, 2004.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

Interest is not being charged on the advances from the Municipality or Sewer Utility.

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

On October 4, 2004 the Utility Commission approved the refunding of the 1996 Revenue Bonds. This refunding resulted in a loss which will be amortized over 11 years.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - Receivables from Municipality - Amount represents sewer's share of joint metering costs that they owe to the water utility.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	747,857	734,646	1
Total Sales of Water	747,857	734,646	
Other Operating Revenues			
Forfeited Discounts (470)	4,951	3,609	2
Miscellaneous Service Revenues (471)	668	513	3
Rents from Water Property (472)	1,009	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,486	2,939	6
Total Other Operating Revenues	10,114	7,061	
Total Operating Revenues	757,971	741,707	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	46,108	40,861	7
Pumping Expenses (620-625)	45,780	41,438	8
Water Treatment Expenses (630-635)	8,375	4,265	9
Transmission and Distribution Expenses (640-655)	46,750	52,438	10
Customer Accounts Expenses (901-904)	27,457	27,269	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	150,316	143,626	13
Total Operation and Maintenance Expenses	324,786	309,897	
Other Operating Expenses			
Depreciation Expense (403)	108,521	101,412	14
Amortization Expense (404-407)		0	15
Taxes (408)	137,032	134,189	16
Total Other Operating Expenses	245,553	235,601	
Total Operating Expenses	570,339	545,498	
NET OPERATING INCOME	187,632	196,209	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	5	26	1
Commercial	5	37	107	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	42	133	
Metered Sales to General Customers (461)				
Residential	1,718	76,236	349,239	4
Commercial	172	29,682	95,226	5
Industrial	18	1,725	7,523	6
Total Metered Sales to General Customers (461)	1,908	107,643	451,988	
Private Fire Protection Service (462)	10		7,636	7
Public Fire Protection Service (463)	1		237,759	8
Other Sales to Public Authorities (464)	28	10,107	30,524	9
Sales to Irrigation Customers (465)	65	1,833	4,873	10
Sales for Resale (466)	1	5,518	14,944	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,019	125,143	747,857	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWN OF FULTON	CITY METER	5,518	14,944	1
Total		5,518	14,944	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	237,759	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	237,759	
Forfeited Discounts (470):		
Customer late payment charges	4,951	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,951	
Miscellaneous Service Revenues (471):		
SERVICE CONNECTION FEES	668	7
Total Miscellaneous Service Revenues (471)	668	
Rents from Water Property (472):		
RENTAL OF BUILDING	1,009	8
Total Rents from Water Property (472)	1,009	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,364	10
Other (specify):		
MISCELLANEOUS	1,122	11
Total Other Water Revenues (474)	3,486	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	26,754	24,796	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	151	356	3
Maintenance of Water Source Plant (605)	19,203	15,709	4
Total Source of Supply Expenses	46,108	40,861	
PUMPING EXPENSES			
Operation Labor (620)	9,188	8,765	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	36,592	32,632	7
Operation Supplies and Expenses (623)	0	41	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	45,780	41,438	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,724	1,645	10
Chemicals (631)	2,286	1,548	11
Operation Supplies and Expenses (632)	4,365	1,072	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	8,375	4,265	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	12,081	11,524	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	124	8,205	16
Maintenance of Mains (651)	8,365	7,282	17
Maintenance of Services (652)	4,343	5,630	18
Maintenance of Meters (653)	14,889	12,731	19
Maintenance of Hydrants (654)	6,948	7,066	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	46,750	52,438	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,836	6,521	22
Accounting and Collecting Labor (902)	15,165	17,088	23
Supplies and Expenses (903)	5,456	3,660	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	27,457	27,269	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	37,259	35,353	27
Office Supplies and Expenses (921)	4,618	5,640	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	15,840	12,457	30
Property Insurance (924)	6,231	5,812	31
Injuries and Damages (925)	5,076	4,437	32
Employee Pensions and Benefits (926)	75,609	70,084	33
Regulatory Commission Expenses (928)	86	609	34
Miscellaneous General Expenses (930)	2	904	35
Transportation Expenses (933)	3,624	3,290	36
Maintenance of General Plant (935)	1,971	5,040	37
Total Administrative and General Expenses	150,316	143,626	
Total Operation and Maintenance Expenses	324,786	309,897	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		125,580	123,067	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,680	1,688	2
Net property tax equivalent		123,900	121,379	
Social Security		12,288	11,841	3
PSC Remainder Assessment		844	969	4
Other (specify):				
NONE		0	0	5
Total tax expense		137,032	134,189	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241900				3
County tax rate	mills		7.380190				4
Local tax rate	mills		8.423630				5
School tax rate	mills		12.225100				6
Voc. school tax rate	mills		2.117610				7
Other tax rate - Local	mills		0.912040				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.300470				10
Less: state credit	mills		1.623470				11
Net tax rate	mills		29.677000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.423630				14
Combined School Tax Rate	mills		14.342710				15
Other Tax Rate - Local	mills		0.912040				16
Total Local & School Tax	mills		23.678380				17
Total Tax Rate	mills		31.300470				18
Ratio of Local and School Tax to Total	dec.		0.756486				19
Total tax net of state credit	mills		29.677000				20
Net Local and School Tax Rate	mills		22.450247				21
Utility Plant, Jan. 1	\$	8,599,608	8,599,608				22
Materials & Supplies	\$	21,135	21,135				23
Subtotal	\$	8,620,743	8,620,743				24
Less: Plant Outside Limits	\$	1,828,900	1,828,900				25
Taxable Assets	\$	6,791,843	6,791,843				26
Assessment Ratio	dec.		0.826666				27
Assessed Value	\$	5,614,586	5,614,586				28
Net Local & School Rate	mills		22.450247				29
Tax Equiv. Computed for Current Year	\$	126,049	126,049				30
Tax Equivalent per 1994 PSC Report	\$	67,819					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	125,580					32
Tax equiv. for current year (see note 6)	\$	125,580					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,950		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,549	67,074	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	162,499	67,074	
PUMPING PLANT			
Land and Land Rights (320)	516		12
Structures and Improvements (321)	334,446	4,332	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	98,011		17
Diesel Pumping Equipment (326)	29,583		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	55,480	8,103	20
Total Pumping Plant	518,036	12,435	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,060		23
Total Water Treatment Plant	3,060	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,950	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			225,623	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	229,573	
PUMPING PLANT				
Land and Land Rights (320)			516	12
Structures and Improvements (321)			338,778	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			98,011	17
Diesel Pumping Equipment (326)			29,583	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			63,583	20
Total Pumping Plant	0	0	530,471	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,060	23
Total Water Treatment Plant	0	0	3,060	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	41,540		24
Structures and Improvements (341)	52,631		25
Distribution Reservoirs and Standpipes (342)	239,697		26
Transmission and Distribution Mains (343)	2,770,846	248,826	27
Fire Mains (344)	0		28
Services (345)	446,411	57,149	29
Meters (346)	183,852	6,770	30
Hydrants (348)	335,225	30,001	31
Other Transmission and Distribution Plant (349)	7,706	2,813	32
Total Transmission and Distribution Plant	4,077,908	345,559	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	10,456	228	35
Computer Equipment (391.1)	8,358		36
Transportation Equipment (392)	48,342		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	36,253		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,758		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	16,413		44
Other Tangible Property (399)	0		45
Total General Plant	124,580	228	
Total utility plant in service directly assignable	4,886,083	425,296	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,886,083	425,296	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			41,540	24
Structures and Improvements (341)			52,631	25
Distribution Reservoirs and Standpipes (342)			239,697	26
Transmission and Distribution Mains (343)	10,920		3,008,752	27
Fire Mains (344)			0	28
Services (345)	1,960		501,600	29
Meters (346)	5,029		185,593	30
Hydrants (348)	1,000		364,226	31
Other Transmission and Distribution Plant (349)			10,519	32
Total Transmission and Distribution Plant	18,909	0	4,404,558	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			10,684	35
Computer Equipment (391.1)			8,358	36
Transportation Equipment (392)			48,342	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			36,253	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			4,758	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			16,413	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	124,808	
Total utility plant in service directly assignable	18,909	0	5,292,470	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	18,909	0	5,292,470	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,043		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,118,574	397,650	27
Fire Mains (344)	0		28
Services (345)	442,060	60,793	29
Meters (346)	0		30
Hydrants (348)	67,938	50,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,648,615	508,443	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	3,648,615	508,443	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,648,615	508,443	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			20,043 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,516,224 27
Fire Mains (344)			0 28
Services (345)			502,853 29
Meters (346)			0 30
Hydrants (348)			117,938 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	4,157,058
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	4,157,058
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	4,157,058

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,893	10,893	1
February			10,255	10,255	2
March			11,347	11,347	3
April			10,992	10,992	4
May			11,705	11,705	5
June			12,616	12,616	6
July			12,686	12,686	7
August			12,700	12,700	8
September			12,923	12,923	9
October			12,304	12,304	10
November			11,548	11,548	11
December			11,460	11,460	12
Total annual pumpage	0	0	141,429	141,429	
Less: Water sold				125,143	13
Volume pumped but not sold				16,286	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales				1,500	18
Total volume not sold but accounted for				3,500	19
Volume pumped but unaccounted for				12,786	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				617	23
Date of maximum: 10/5/2004					24
Cause of maximum:					25
Watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				266	26
Date of minimum: 4/6/2004					27
Total KWH used for pumping for the year				233,330	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
GROUND WATER WELL	2	880	6	936,000	Yes	1
GROUND WATER WELL	3	1,125	8	1,404,000	Yes	2
GROUND WATER WELL	4	1,161	10	1,224,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	EAST FULTON STREET	WEST FULTON STREET	HAIN ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULDS	5
Year Installed	1990	1990	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	975	850	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC	9
Year Installed	1990	1961	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	125	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EAST TOWER	WEST TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1961	1977	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	1	1	10
Total capacity in gallons (actual)	400,000	300,000	11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	0	0	0	0	0	1
M	D	4.000	18,685	0	0	0	18,685	2
A	D	6.000	5,240	0	0	0	5,240	3
M	D	6.000	51,505	0	2,515	0	48,990	4
M	D	8.000	40,887	9,709	0	0	50,596	5
M	D	10.000	19,747	950	0	0	20,697	6
M	D	12.000	15,534	0	0	0	15,534	7
M	D	16.000	12,060	0	0	0	12,060	8
Total Within Municipality			163,658	10,659	2,515	0	171,802	
M	D	6.000	26,377	0	0	0	26,377	9
M	D	8.000	4,166	0	0	0	4,166	10
Total Outside of Municipality			30,543	0	0	0	30,543	
Total Utility			194,201	10,659	2,515	0	202,345	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	763	0	0	0	763		1
M	0.750	324	0	10	0	314		2
L	1.000	11	0	6	0	5		3
M	1.000	767	154	31	0	890	154	4
M	1.500	78	0	0	0	78	5	5
M	2.000	36	3	0	0	39	5	6
M	4.000	2	0	2	0	0	0	7
M	6.000	12	1	0	0	13	11	8
M	8.000	1	0	0	0	1		9
M	10.000	1	0	0	0	1	0	10
Total Utility		1,995	158	49	0	2,104	175	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,590	12	12	7	1,597	41	1
0.750	303	24	24	26	329	8	2
1.000	34	0	0	(2)	32	1	3
1.250	3	0	0	0	3	0	4
1.500	27	0	0	0	27	0	5
2.000	26	0	0	(3)	23	0	6
3.000	1	0	0	1	2	0	7
4.000	2	0	0	0	2	0	8
6.000	1	1	1	0	1	0	9
10.000	0	0	0	0	0	0	10
Total:	1,987	37	37	29	2,016	50	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,409	77	10	10	58	33	1,597	1
0.750	265	40	2	0	5	17	329	2
1.000	4	21	3	3	1	0	32	3
1.250	0	3	0	0	0	0	3	4
1.500	2	21	1	3	0	0	27	5
2.000	0	8	1	11	2	1	23	6
3.000	0	1	0	0	0	1	2	7
4.000	0	1	0	0	0	1	2	8
6.000	0	0	1	0	0	0	1	9
10.000	0	0	0	0	0	0	0	10
Total:	1,680	172	18	27	66	53	2,016	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	280	28	7	(2)	299	2
Total Fire Hydrants	280	28	7	(2)	299	
Flushing Hydrants						
	21				21	3
Total Flushing Hydrants	21	0	0	0	21	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	292
Number of distribution system valves end of year:	395
Number of distribution valves operated during year:	395

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

This account includes costs for gas heat in the well houses which is not billed based on KWH. Therefore, dividing the total cost reported in this account by the KWH reported on Schedule W-10 will not provide an accurate cost per KWH.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 650 - Maintenance of Distribution Reservoirs and Standpipes - Previous year represents remaining engineering bills for water tower painting done in 2002.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The City of Edgerton City Council approved Resolution 9-04 on September 20, 2004 which states that the 2004 Property Tax Equivalent charged to the Edgerton Water Utility will not be more than \$125,580.

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The Other Tax Rate - Local is for the Edgerton Fire District.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Account 314 - Well and Springs - Completion of well #4 reconstruction occurred in 2004.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

2004 water main additions included 7,953 being contributed by an outside developer and 2,706 were paid for by the Water Utility for construction of Highway 59/West Fulton.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

In 2004, outside developers added 1 2" water service and 107 1" water service. The water utility added 47 1", 2 2", and 1 6" water service during the reconstruction of streets. The water utility removed 10 3/4", 37 1", and 2 4" due to the reconstruction of the streets.

Meters (Page W-19)

Explain all reported adjustments.

The adjustments in column (e) were made in order to reconcile the schedule to the physical inventory of meters.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

The 6" meter is in a very large industrial facility. We have been unable to find anyone that will perform in-line testing of this meter.

Explain program for replacing or testing meters 1" or smaller.

Meters that have been in service for eight years or more are tested for accuracy. If found inaccurate, meter is replaced. If accurate, meter is reinstalled.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Every four to five years station meters are pulled and sent to be recalculated.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Adjust year-end to inventory amount.
